

FIRST REGULAR SESSION

SENATE BILL NO. 15

93RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR KENNEDY.

Pre-filed December 1, 2004, and ordered printed.

TERRY L. SPIELER, Secretary.

0410S.01I

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to tax relief for persons assisting disabled citizens, with an expiration date.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Chapter 135, RSMo, is amended by adding thereto one new section, to be known as section 135.562, to read as follows:

135.562. 1. This section shall be known and may be cited as the "Accessible Home Tax Credit Program".

2. As used in this section, the following terms mean:

- (1) "Department", the department of revenue;**
- (2) "Director", the director of the department of revenue;**
- (3) "Disability", a physical impairment which substantially limits one or more of a person's major life activities;**
- (4) "Tax liability", the tax due pursuant to chapter 143, RSMo, other than taxes withheld pursuant to sections 143.191 to 143.265, RSMo; and**

(5) "Taxpayer", any non-corporate taxpayer.

3. If any taxpayer with a federal adjusted gross income of thirty thousand dollars or less who incurs costs for the purpose of making all or any portion of such taxpayer's principal dwelling accessible to an individual with a disability who permanently resides with the taxpayer, such taxpayer shall receive a tax credit against such taxpayer's Missouri income tax liability in an amount equal to the lesser of one hundred percent of such costs or two thousand five hundred dollars. Tax credits issued pursuant to this subsection are refundable in an amount not to

exceed two thousand five hundred dollars per tax year and shall be subject to appropriation.

4. Any taxpayer with a federal adjusted gross income greater than thirty thousand dollars but less than sixty thousand dollars who incurs costs for the purpose of making all or any portion of such taxpayer's principal dwelling accessible to an individual with a disability who permanently resides with the taxpayer, such taxpayer shall receive a tax credit against such taxpayer's Missouri income tax liability in an amount equal to the lesser of fifty percent of such costs or two thousand five hundred dollars per tax year. Tax credits issued pursuant to this subsection are refundable in an amount not to exceed two thousand five hundred dollars per tax year.

5. In no event shall the aggregate amount of all tax credits allowed pursuant to this section exceed one hundred thousand dollars. The tax credits issued pursuant to this subsection will be on a first-come, first-served filing basis.

6. Eligible costs for which the credit may be claimed include:

- (1) Constructing entrance or exit ramps;
- (2) Widening exterior or interior doorways;
- (3) Widening hallways;
- (4) Installing handrails or grab bars;
- (5) Moving electrical outlets and switches;
- (6) Installing stairway lifts;
- (7) Installing or modifying fire alarms, smoke detectors, and other alerting systems;
- (8) Modifying hardware of doors; or
- (9) Modifying bathrooms.

7. The tax credits allowed, including the maximum amount that may be claimed, pursuant to this section shall be reduced by one-third to the extent a taxpayer has already deducted such costs from such taxpayer's federal adjusted gross income or applied any other state or federal income tax credit to such costs.

8. A taxpayer shall claim a credit allowed by this section in the same taxable year as the credit is issued, and at the time such taxpayer files his or her Missouri income tax return; provided that, such return is timely filed.

9. The department may promulgate such rules or regulations as are necessary to administer the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536, RSMo, and, if applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536, RSMo, to review, to delay the effective date or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2006, shall be invalid and void.

10. The provisions of this section shall apply to all tax years beginning on or after January 1, 2006.

11. The provisions of this section shall expire December 31, 2011.

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